

CHECKLIST FOR REVIEW OF INTERNAL QUALITY ASSURANCE REPORTS

OIG UNDER REVIEW _____

INTERNAL REVIEW
REPORT
REVIEWED

NAME

DATE

REVIEWER(S)

REVIEW TEAM
LEADER

DATE
COMPLETED

CHECKLIST FOR ASSESSMENT OF INTERNAL QUALITY ASSURANCE REPORTS

The answers to the questions in this checklist should be based on the external reviewer's review of the internal review, the supporting working papers, and an independent review of audits that the internal reviewers examined. Separate checklists should be completed for each internal review report reviewed.

1. Does the review report describe the work performed?
2. Was the review carried out in accord with internal review policies and procedures?
3. Is the scope of the review comprehensive enough to be of use to the external review team?
4. Is the report recent enough to be useful to the external review team for purposes of planning the external review or to support the external review team's report?
5. From a review of the working papers, does it appear that the report conclusions are adequately supported?
6. From a review of the working papers, did the internal review team perform all of the work necessary to satisfy the review objectives?
7. Do the working papers show evidence that the review was supervised?
8. Based on an independent review of one or more of the audits that the internal review team looked at:
 - a. Do you agree with the judgments made by the internal review team when they concluded that deficiencies existed?
 - b. Are there any areas where you found significant deficiencies that were either not found by the internal review team or were found but not reported?

Yes	No	N/A	Remarks and Findings